

**GOVERNMENT OF ODISHA**  
**WORKS DEPARTMENT**

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**OFFICE MEMORANDUM**

Bhubaneswar, Dated the 6<sup>th</sup> October, 2022

**Sub:- Standard Operating Procedure (SOP) to streamline the operational issues due to change of rate of GST from 12% to 18% on construction services.**

Consequent upon revision of rate of GST on "Construction Services" made by Government of Odisha, Finance Department vide Notification No.18041-FIN-CT1-TAX-0001/2022 dated 18.07.2022, after careful consideration and with concurrence of Finance Department, the following Standard Operating Procedure (SOP) is issued with approval of Government;

Date of supply of goods or services	Date of issue of invoice	Date of receipt of payment	Time of supply	Rate of tax applicable
1	2	3	4	5
Before change of rate i.e. 18.07.2022	After rate change	After rate change	Earlier of (2) and (3)	New rate
	Before rate change	After rate change	2	Old rate
	After rate change	Before rate change	3	Old rate
After rate change i.e. w.e.f.18.07.2022	Before rate change	After rate change	3	New rate
	Before rate change	Before rate change	Earlier of (2) and (3)	Old rate
	After rate change	Before rate change	2	New rate

2. If any two of the aforesaid three events i.e. supply of goods/services or both, issue of invoice and receipt of payment, occur before the date of change of rate of tax, old rate of GST is applicable. However, if any two of three above events occur after the date of change of rate of tax, new rate of GST is applicable on supply of goods or services.

3. Further, if require so, the authority, may seek "Advance Ruling" from the appropriate authority constituted u/s 96 of the OGST Act,2007 making an application on questions as per provisions of Sub-section 2(c) of Section 97 of the OGST Act,2007 i.e. determination of time and value of supply of goods or services or both.

4. This has been concurred by Finance Department in file No.FIN-CT1-TAX-0022-2022.

By order of the Governor

  
Principal Secretary to Government

Memo No. 13976 /W., Dated. 6.10.22

Copy forwarded to Private Secretary to Hon'ble Minister, Works, Steel & Mines, Odisha for kind information of Hon'ble Minister, Works, Steel & Mines, Odisha.

  
FA-cum-Additional Secretary to Govt.

Memo No. 13977 /W., Dated. 6.10.22

Copy forwarded to OSD to Chief Secretary, Odisha/ Sr. Private Secretary to Principal Secretary to Govt., Finance Department for kind information of Chief Secretary / Principal Secretary to Govt., Finance Department.

  
FA-cum-Additional Secretary to Govt.

Memo No. 13978 /W., Dated. 6.10.22

Copy forwarded to the Principal Accountant General (A&E), Odisha, Bhubaneswar / Principal Accountant General (E&RSA), Odisha, Puri Branch, Puri for information and necessary action.

  
FA-cum-Additional Secretary to Govt.

Memo No. 13979 /W., Dated. 6.10.22

Copy forwarded to EIC (Civil)/ EIC (Design) / EIC-cum-Managing Director, OB&CC Ltd. / CE, DPI & Roads / CE, World Bank Projects / CE, NHs / CE, Buildings / OSD-CE, Buildings for information and necessary action.

  
FA-cum-Additional Secretary to Govt.

Memo No. 13980 /W., Dated. 6.10.22

Copy forwarded to all CCEs / SEs / EEs under the administrative control of Works Department for information and necessary action.

  
FA-cum-Additional Secretary to Govt.

Memo No. 13981 /W., Dated. 6.10.22

Copy forwarded to OSWAS Control Room with a request to upload in the web-site of Works Department.

  
FA-cum-Additional Secretary to Govt.

Memo No. 13982 /W., Dated. 6.10.22

Copy forwarded to Accounts-I Section / Accounts-II Section / Road Section / Plan Section / Building Section / Budget Section / NHs Section / FC & AA Section / EAP Section for information and necessary action.

  
FA-cum-Additional Secretary to Govt.

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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**NOTIFICATION  
The 18<sup>th</sup> July, 2022**

S.R.O. No.                               – In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19869-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1143 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 305/2017, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 209-FIN-CT1-TAX-0001/2022, dated the 4<sup>th</sup> January, 2022 published in the Extraordinary issue No.13 of the Odisha Gazette, dated the 4<sup>th</sup> January, 2022 bearing S.R.O. No. 9/2022, namely:–

In the said notification, -

(A) in the Table, -

(I) against serial number 3, in column (3), -

(a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) against items (vii) and (x), for the entry in column (4), the entry “6” shall be substituted;

(c) in item (xii), for the brackets and figures “(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)”, the brackets and figures “(vii), (viii),” shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words “above one thousand rupees but” shall be omitted;

(III) against serial number 8, in column (3), -

(a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken.  [Please refer to <i>Explanation</i> no. (iv)]”;

(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	-”;

(IV) against serial number 9, in column (3), -

(a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,-		

(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken.</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>
(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	<p>(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15<sup>th</sup> March of the preceding Financial Year:</p> <p>Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16<sup>th</sup> August, 2022:</p> <p>Provided further that invoice for supply of the service charging State tax at the rates as applicable to clause (b) may be issued during the period from the 18<sup>th</sup> July, 2022 to 16<sup>th</sup> August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16<sup>th</sup> August, 2022.”;</p>

(b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(via) Transport of goods by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken.  [Please refer to <i>Explanation</i> no. (iv)]”;

(c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	-”;

(V) against serial number 10, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	-”;

(b) in item (iii), after the brackets and figure “(i)”, the brackets and figures “, (ia)” shall be inserted;

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“Supporting services in transport.</p> <p><i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.</p>	9	-”;

(VII) against serial number 15, in column (3), -

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) in item (vii), the brackets and figures “(i),” shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken</p> <p>[Please refer to Explanation no. (iv)]”;</p>

(X) against serial number 32, in column (3), -



(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	”;

(b) in item (ii), after the brackets and figures “(i)”, the word, brackets and figure “and (ia)” shall be inserted;

(B) in paragraph 4, relating to Explanation, after clause (xxxvi), the following clauses shall be inserted, namely: -

“(xxxvii) ‘print media’ means, —

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(xxxviii) ‘clinical establishment’ means, -

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) ‘health care services’ means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or

functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.”;

(C) After Annexure IV, following annexure shall be inserted, namely: -

“Annexure V

**FORM**

**Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.**

**Reference No.-**

**Date: -**

1. I/We \_\_\_\_\_ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year.....under forward charge in accordance with section 9(1) of the OGST Act, 2017 and to comply with all the provisions of the OGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

**Legal Name: -**

**GSTIN: -**

**PAN No.**

**Signature of Authorised representative:**

**Name of Authorised Signatory:**

**Full Address of GTA:**

(Dated acknowledgment of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15<sup>th</sup> March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16<sup>th</sup> August, 2022.”.

[ No. 18041 - FIN-CT1-TAX-0001/2022 ]

By order of the Governor

*Abhashish Sahoo*  
Under Secretary to Government

Memo No. 18042 /F., Date-

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

Email- [secretariatpressbbsr@gmail.com](mailto:secretariatpressbbsr@gmail.com)

[deputydirectorpp@rediffmail.com](mailto:deputydirectorpp@rediffmail.com)



Under Secretary to Government

Memo No. 18043 /F., Date-

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.



Under Secretary to Government

Memo No. 18044 /F., Date-

Copy forwarded to Sri Tapan Kumar Pattanaik, Sub-Nodal Officer(E-Gazette), FID, Finance Department for hoisting in the Finance website (<https://finance.odisha.gov.in>).

Email: [tkpattanaik@gmail.com](mailto:tkpattanaik@gmail.com)



Under Secretary to Government